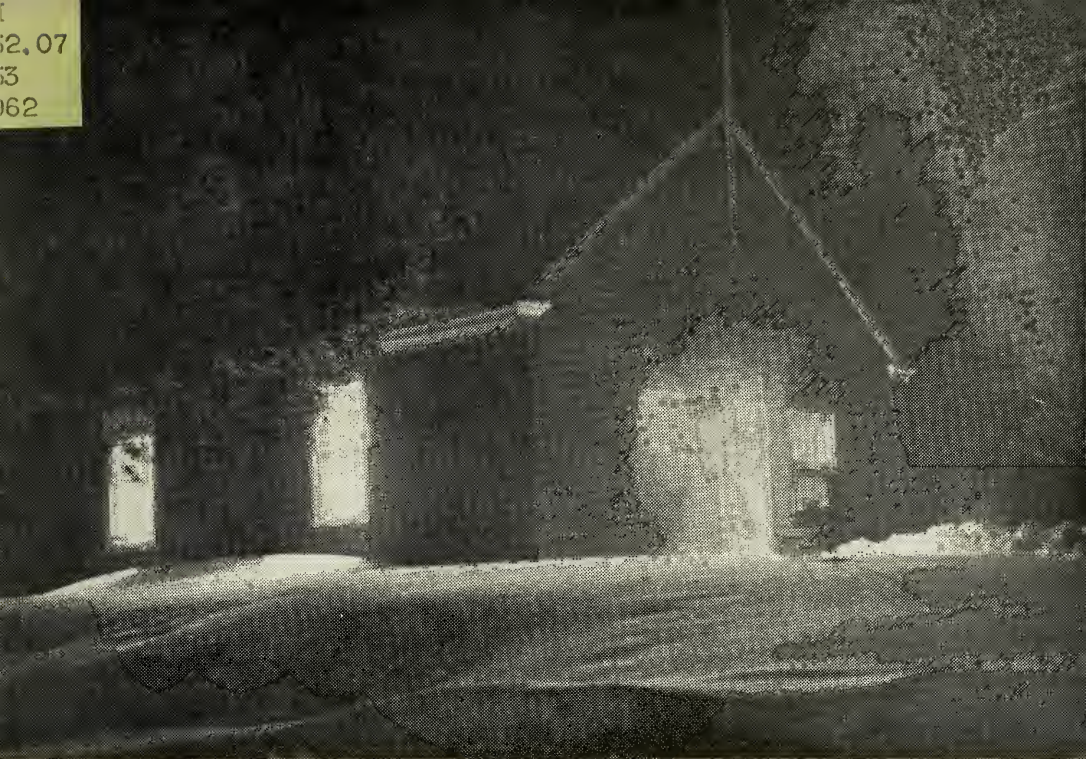


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# *ANNUAL REPORTS*

*of the Town of*

*Sharon, New Hampshire*

*For The Twelve Months Ending December 31, 1962*

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# *Annual Reports*

*of the town of*

## SHARON

*New Hampshire*

*for the year ending*

*December 31, 1962*



*School District Report*

*for the year ending*

*June 30, 1962*

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## TOWN OFFICERS

*Moderator*, John Milton Street Term Expires 1964

*Selectmen*, A. Lester Stevens Term Expires 1965  
 Wallace B. Newton Term Expires 1964  
 Norman E. Marion Term Expires 1963

*Town Clerk*, Violet M. Newton Term Expires 1963

*Treasurer*, Pearl Y. Stevens Term Expires 1963

*Collector of Taxes*, Chester A. Hurd Term Expires 1963

*Forest Fire Wardens*, A. Lester Stevens, Appointed  
 Robert A. Young, Appointed  
 Wayne J. Lawlor, Appointed  
 Philip A. Emmes, Appointed  
 Wallace B. Newton, Appointed  
 Edward R. Elliott, Appointed  
 Charles Guptill III, Appointed  
 Norman E. Marion, Appointed

*Supervisors of Checklist*  
 Wayne J. Lawlor Term Expires 1964  
 Emily A. Day Term Expires 1964  
 Elizabeth J. Hurd Term Expires 1964

*Highway Agent*, Harold A. Wilson Term Expires 1963

*Trustee of Trust Funds*, Wayne J. Lawlor Term Expires 1963

*Board of Adjustment*  
 Winthrop Brown, Jr., Chm., 1964  
 Philip Emmes, 1963  
 Wayne J. Lawlor, 1967  
 Dewey Seguin, 1966  
 Charles Guptill III, 1965

*Zoning and Building Committee*  
~~Harlow Shapley, Chm.~~  
 Winthrop Brown, Jr., Chm.  
 Wallace B. Newton, Sec  
~~Robert A. Young~~  
 Russell Garabrant

Osgood Flagg  
 Ralph Wales

*Building Inspector*, Robert A. Young



## TOWN WARRANT

---

*To the Inhabitants of the Town of Sharon, N. H., in the County of Hillsborough, in said State, qualified to vote in Town Affairs:*

You are hereby notified to meet at the Brick Schoolhouse in said Sharon on Tuesday, the twelfth of March next at 7:30 of the clock to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the ensuing year: specifically, Town Clerk, 1 year; Selectman for 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

ARTICLE 2. To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services or take any action relative thereto.

ARTICLE 3. To raise and appropriate the sum of \$600.00 for Town Officers' expenses, or take any action relative thereto.

ARTICLE 4. To raise and appropriate the sum of \$100.00 for the care and general maintenance of the Brick Schoolhouse, or take any action relative thereto.

ARTICLE 5. To raise and appropriate the sum of \$300.00 for Fire Protection, or take any action relative thereto.

ARTICLE 6. To raise and appropriate the following sums of money for the purpose specified: Election and Registration Expenses, \$50.00; Town Health Officer, \$15.00; Insurance protection, \$200.00; Street Lighting, \$77.00; Cemeteries, \$100.00; Damages including Dog Damages and Legal Expenses, \$25.00; Monadnock Region Association, \$41.10; Interest on Temporary Loan and Long Term Note, \$200.00 or take any action relative thereto.

ARTICLE 7. To raise and appropriate the sum of \$65.00 for the audit of the Town's books and records; such audit to be made by the State Tax Commission.

ARTICLE 8. To see if the Town will request the assistance of the State Tax Commission in appraising all lands and buildings and raise and appropriate the sum of \$300.00 in payment thereof.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to borrow a sum of money not to exceed \$3,000.00 in anticipation of taxes, or take any action relative thereto.

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to sell the town tractor, or take any action relative thereto.

ARTICLE 11. To raise and appropriate the sum of \$50.00 to have the New Ipswich-Sharon boundary surveyed, or take any action relative thereto.

ARTICLE 12. To see if the Town will vote to close the section of town highway which is between Station 162+50 and Sharon-New Ipswich town line, or take any action relative thereto.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$75.00 to be used in co-operation with State and Federal funds for the control of White Pine Blister Rust within the confines of the town.

ARTICLE 14. To raise and appropriate the sum of \$1,200.00 for winter maintenance of town roads, or take any action relative thereto.

ARTICLE 15. To raise and appropriate the sum of \$1,200.00 for summer maintenance of town roads, or take any action relative thereto.

ARTICLE 16. To raise and appropriate the sum of \$300.00 for culverts on South Road, or take any action relative thereof.

ARTICLE 17. To raise and appropriate the sum of \$300.00 for oiling those sections of the town's oiled roads most in need of such oiling, or take any action relative thereto.

ARTICLE 18. To raise and appropriate the sum of \$1,600.00 to reduce the amount of the town's 4-year note of \$6,400.00 held by the First National Bank of Peterborough.

ARTICLE 19. To choose (1) member of the Board of Adjustment, as provided in the Zoning and Building Ordinance, for a term of five (5) years.

ARTICLE 20. To hear reports of Agents, Auditors, and Officers heretofore chosen and pass any vote relative thereto.

ARTICLE 21. To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals this 25th day of February in the year of our Lord nineteen hundred and sixty-three.

A. LESTER STEVENS  
WALLACE B. NEWTON  
NORMAN E. MARION

Selectmen of Sharon

## BUDGET OF THE TOWN OF SHARON, N. H.

Estimates of Revenue and Expenditures for the ensuing year, January 1, 1963 to December 31, 1963. Compared with estimated and actual Revenue, Appropriations and Expenditures for the previous year 1962.

| Sources of Revenue   | Estimated<br>Revenue<br>Previous<br>Year<br>1962 | Actual<br>Revenue<br>Previous<br>Year<br>1962 | Estimated<br>Revenue<br>Ensuing<br>Year<br>1963 |
|--|--|---|---|
| From State:  |  |   |   |
| Interest & Dividends Tax   | \$2,800 00                                       | \$2,764 46                                    | \$2,700 00                                      |
| Savings Bank Tax   | 5 00   |   |   |
| Reimbursement a/c State and  |  |   |   |
| Federal forest lands   | 15 92  | 15 92   |   |
| Class V Highaws  | 689 73   | 689 73  | 692 99  |
| Town Road Aid  | 1,361 69   | 1,361 73                                      | 1,359 16  |
| From Local Sources Except Taxes:                                     |  |   |   |
| Dog Licenses   | 50 00  | 43 00   | 45 00   |
| Pistol Permits   |  |   | 3 00  |
| Interest Received on Taxes   | 25 00  | 19 95   | 20 00   |
| Bounties   | 65 00  | 34 00   | 26 00   |
| Motor Vehicle Permit Fees  | 725 00   | 886 01  | 850 00  |
| Property Taxes, Prior Years  | 842 31   | 754 11  | 460 79  |
| Poll Taxes, Prior Years  | 6 00   | 6 00  | 4 00  |
| State Head Taxes, 1961   | 25 00  | 25 00   | 15 00   |
| Penalties on Head Taxes  |  | 2 50  | 1 50  |
| Amount Raised by Issue of Notes:                                     |  |   |   |
| Temporary Loan   | 3,000 00   | 3,000 00                                      | 3,000 00  |
| Cash Surplus   |  |   | 500 00  |
| From Local Taxes Other Than  |  |   |   |
| Property Taxes:  |  |   |   |
| Poll Taxes—Regular @ \$2.00  | 82 00  | 78 00   | 82 00   |
| Yield Taxes  | 87 26  | 126 74  | 270 97  |
| Head Taxes   | 250 00   | 245 00  | 275 00  |
| <b>TOTAL REVENUES FROM<br/>ALL SOURCES EXCEPT<br/>PROPERTY TAXES</b> | <b>\$10,029 91</b>                               | <b>\$10,052 11</b>                            | <b>\$10,303 41</b>                              |
| Amount to be raised by<br>Prop. Taxes                                | 13,988 33  | 14,657 08                                     | 14,273 23                                       |
| <b>Total Revenues</b>  | <b>\$24,018 24</b>                               | <b>\$24,709 19</b>                            | <b>\$24,576 64</b>                              |



## BUDGET OF THE TOWN OF SHARON, N. H.

| Purposes of Expenditures                 | Appropriations<br>Previous<br>Year<br>1962 | Actual<br>Expenditures<br>Previous<br>Year<br>1962 | Estimated<br>Expenditures<br>Ensuing<br>Year<br>1963 |
|--|--|--|--|
| Current Maintenance Expenses:            |  |  |  |
| GENERAL GOVERNMENT:                      |  |  |  |
| Town Officers' Salaries                  | \$800 00                                   | \$823 10   | \$800 00   |
| Town Officers' Expenses                  | 600 00                                     | 473 48   | 600 00   |
| Election and Registration<br>Expenses    | 100 00                                     | 154 25   | 50 00  |
| State Audit                              | 60 00                                      | 61 73  | 65 00  |
| Expenses Town Hall                       | 75 00                                      | 57 14  | 100 00   |
| PROTECTION OF PERSONS AND PROPERTY:      |  |  |  |
| Fire Department                          | 325 00                                     | 147 51   | 300 00   |
| Blister Rust Control                     | 100 00                                     | 100 00   | 75 00  |
| Insurance                                | 200 00                                     | 208 71   | 200 00   |
| Bounties                                 | 65 00                                      | 26 00  | 30 00  |
| Legal Expense & Dog Damage               | 25 00                                      |  | 25 00  |
| HEALTH:                                  |  |  |  |
| Health Department                        | 15 00                                      | 15 00  | 15 00  |
| HIGHWAYS AND BRIDGES:                    |  |  |  |
| Town Maintenance—Summer                  | 1,000 00                                   | 1,582 85   | 1,200 00   |
| Town Maintenance—Winter                  | 1,000 00                                   | 1,266 67   | 1,200 00   |
| Street Lighting                          | 77 00                                      | 76 32  | 77 00  |
| Map of Town                              | 500 00                                     |  | 500 00   |
| PUBLIC SERVICE ENTERPRISES:              |  |  |  |
| Cemeteries                               | 100 00                                     | 80 00  | 100 00   |
| Advertising & Regional Assn.             | 38 00                                      | 38 00  | 41 10  |
| New Ipswich-Sharon Boundary              |  |  | 50 00  |
| INTEREST:                                |  |  |  |
| On Temporary Loan                        | 25 00                                      | 33 00  | 35 00  |
| On Long Term Note                        | 200 00                                     | 168 00   | 165 00   |
| HIGHWAYS AND BRIDGES:                    |  |  |  |
| Culverts & Oiling Black Roads            | 300 00                                     | 304 30   | 600 00   |
| State Aid Construction —<br>Town's Share | 204 25                                     | 204 25   | 203 87   |
| Bridge Repair                            | 600 00                                     | 766 35   |  |
| Land & Buildings—Appraisal<br>by State   |  |  | 300 00   |
| Head Taxes                               | 250 00                                     | 228 00   | 291 15   |
| PAYMENT ON PRINCIPAL OF DEBT:            |  |  |  |
| Repayment of Temporary Loan              | 3,000 00                                   | 3,000 00   | 3,000 00   |
| Long Term Note                           | 1,395 75                                   | 1,395 75   | 1,396 13   |
| Refunds                                  | 25 00                                      | 391 02   | 25 00  |
| Bond & Debt Retirement Tax               | 21 12                                      | 21 12  | 45 16  |
| County Taxes                             | 1,500 00                                   | 1,512 72   | 1,525 00   |
| School Taxes                             | 11,417 12                                  | 12,426 55  | 11,561 88  |
| Total Expenditures                       | \$24,018 24                                | \$25,611 81  | \$24,576 64  |

## SUMMARY INVENTORY OF VALUATION

|  |   |              |
|--|---|--------------|
| Land and Buildings                             |   | \$368,095 00 |
| Electric Plants                                |   | 16,000 00    |
| Boats  | 1 | 50 00        |
| Cows   | 2 | 200 00       |
| Road Building &<br>Construction Machinery:     |   |              |
| Shovel—Bucyrus                                 | 1 | 1,920 00     |
| Loader—Crawler                                 | 1 | 2,065 00     |
| Total Valuations Before exemptions<br>Allowed  |   | \$388,330 00 |
| Less Veteran's Exemption                       |   | 1,000 00     |
| Net Valuation on Which Tax Rate is<br>Computed |   | \$387,330 00 |
| Number of veterans exempt from poll tax        |   | 14           |
| Number of aged persons exempt from poll tax    |   | 9            |

A. LESTER STEVENS  
WALLACE B. NEWTON  
NORMAN E. MARION

Selectmen of Sharon

August 4, 1962

STATEMENT OF APPROPRIATIONS AND TAXES  
ASSESSED AND TAX RATE FOR THE TAX YEAR 1962

|   |                          |
|---|--------------------------|
| Appropriations:                                 |                          |
| Town Officers' Salaries                         | \$800 00                 |
| Town Officers' Expenses                         | 600 00                   |
| Election and Registration Expenses              | 100 00                   |
| State Audit                                     | 60 00                    |
| Town Hall and Building Maintenance              | 75 00                    |
| Fire Department                                 | 325 00                   |
| Blister Rust                                    | 100 00                   |
| Insurance                                       | 200 00                   |
| Damages and Legal Expenses                      | 25 00                    |
| Health Department                               | 15 00                    |
| Town Maintenance of Roads                       |                          |
| (Summer \$1,000 & Winter \$1,000)               | 2,000 00                 |
| Street Lighting                                 | 77 00                    |
| Culverts & Oiling Black Roads                   | 300 00                   |
| Cemeteries                                      | 100 00                   |
| Map of Town                                     | 500 00                   |
| Advertising & Regional Association              | 38 00                    |
| Bridge Repair                                   | 600 00                   |
| State Aid Construction                          | 204 25                   |
| Payment of Debt (Principal \$1,395.75)          |                          |
| Payment of Debt (Interest \$225.00)             | 1,620 75                 |
| <b>TOTAL TOWN APPROPRIATIONS</b>                | <hr/> <b>\$7,740 00</b>  |
| County Tax                                      | 1,512 72                 |
| School Tax                                      | 11,383 27                |
| <b>Total Town, County and School</b>            | <hr/> <b>\$20,635 99</b> |
| Appropriations                                  |                          |
| Less: Estimated Revenues and Credits            |                          |
| Interest and Dividends Tax                      | 2,764 46                 |
| Reimbursement a/c State & Federal Lands         | 15 92                    |
| Revenue from Yield Tax Sources                  | 75 00                    |
| Interest Received on Taxes                      | 25 00                    |
| Log Licenses                                    | 50 00                    |
| Motor Vehicle Permit Fees                       | 725 00                   |
| Poll Taxes @\$2.00 (Number 43)                  | 86 00                    |
| Cash Surplus                                    | 1,000 00                 |
| State's Share of T.R.A.                         | 1,361 69                 |
| <b>Total Revenues and Credits</b>               | <hr/> <b>\$6,103 07</b>  |
| <b>Total Appropriations Minus Total Credits</b> | <b>14,532 92</b>         |
| Plus Overlay                                    | 572 95                   |
| <b>Amount to be raised by Property Taxes</b>    | <hr/> <b>\$15,105 87</b> |
| Town Tax Rate \$3.90                            |                          |

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1962

|   | Liabilities<br>Forwarded<br>From 1961 | Appro-<br>priations<br>1962 | Receipts<br>and Reim-<br>bursements | Total<br>Amount<br>Available | Expenditures<br>1962 | Balances |          | Liabilities<br>Forw'ded<br>To 1963 |
|---|---------------------------------------|-----------------------------|-------------------------------------|------------------------------|----------------------|----------|----------|------------------------------------|
|   |                                       |                             |                                     |                              |                      | Unexpd.  | O'drafts |                                    |
| Town Officers' Salaries                 | \$                                    | \$ 800 00                   | \$                                  | \$ 800 00                    | \$ 824 15            | \$       | \$ 24 15 | \$                                 |
| Town Officers' Expenses                 |                                       | 600 00                      |                                     | 600 00                       | 472 43               | 127 57   |          |                                    |
| Election & Registration                 |                                       | 100 00                      |                                     | 100 00                       | 154 25               |          | 54 25    |                                    |
| Tax Commission Audit                    |                                       | 60 00                       |                                     | 60 00                        | 61 73                |          | 1 73     |                                    |
| Town Hall & Buildings Maintenance       |                                       | 75 00                       |                                     | 75 00                        | 57 14                | 17 86    |          |                                    |
| Fire Department, Including Forest Fires |                                       | 325 00                      |                                     | 325 00                       | 147 51               | 177 49   |          |                                    |
| Blister Rust & Care of Trees            |                                       | 100 00                      |                                     | 100 00                       | 100 00               |          |          |                                    |
| Insurance                               |                                       | 200 00                      |                                     | 200 00                       | 208 71               |          | 8 71     |                                    |
| Damages & Legal Expenses                |                                       | 25 00                       |                                     | 25 00                        |                      | 25 00    |          |                                    |
| Health Department                       |                                       | 15 00                       |                                     | 15 00                        | 15 00                |          |          |                                    |
| Town Maintenance                        |                                       | 2,000 00                    | 689 73                              | 2,689 73                     | 2,849 52             |          | 159 79   |                                    |
| Street Lighting                         |                                       | 77 00                       |                                     | 77 00                        | 76 32                | 68       |          |                                    |
| Culverts & Oiling                       |                                       | 300 00                      |                                     | 300 00                       | 304 30               |          | 4 30     |                                    |
| Cemeteries                              |                                       | 100 00                      |                                     | 100 00                       | 80 00                | 20 00    |          |                                    |
| Town Map                                |                                       | 500 00                      |                                     | 500 00                       |                      |          |          | 500 00                             |
| Advertising & Regional Associations     |                                       | 38 00                       |                                     | 38 00                        | 38 00                |          |          |                                    |
| New Construction—Bridges                |                                       | 600 00                      |                                     | 600 00                       | 766 35               |          | 166 35   |                                    |
| Town Road Aid                           |                                       | 204 25                      |                                     |                              |                      |          |          |                                    |
| Payment on Principal                    |                                       | 1,395 75                    |                                     | 1,600 00                     | 1,600 00             |          |          |                                    |
| Payment of Interest                     |                                       | 225 00                      |                                     | 225 00                       | 201 00               | 24 00    |          |                                    |
| County Tax                              |                                       | 1,512 72                    |                                     | 1,512 72                     | 1,512 72             |          |          |                                    |
| School Tax                              | 4,099 14                              | 11,383 27                   |                                     | 15,482 41                    | 12,426 55            |          |          | 3,055 86                           |
| Overlay                                 |                                       | 572 95                      |                                     | 572 95                       | 479 22               | 93 73    |          |                                    |
| Bounties                                |                                       |                             |                                     |                              | 26 00                |          | 26 00    |                                    |
|   | \$4,099 14                            | \$21,208 94                 | \$689 73                            | \$25,997 81                  | \$22,400 90          | \$486 33 | \$445 28 | \$3,555 86                         |

COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31 1961 AND DECEMBER 31, 1962

## ASSETS

## CASH ON HAND:

|  |            |            |
|--|------------|------------|
| Town Treasurer                           | \$5,332 69 | \$4,430 06 |
| Tax Collector                            |            | 19 00      |
|  | <hr/>      | <hr/>      |
| Tax Collector                            | \$5,332 69 | \$4,449 06 |
| State of New Hampshire:                  |            |            |
| Bounties                                 | 34 00      | 26 00      |
| Uncollected Taxes                        | 945 34     | 832 79     |
| Uncollected State Head Taxes<br>(Contra) | 25 00      | 20 00      |
|  | <hr/>      | <hr/>      |
| Total Assets                             | \$6,337 03 | \$5,327 85 |
| Net Debt                                 | 2,691 50   | 1,492 80   |
|  | <hr/>      | <hr/>      |
| Total Assets & Net Debt                  | \$9,028 53 | \$6,820 65 |

## LIABILITIES

## Accounts Owned by Town:

|   |            |            |
|---|------------|------------|
| Tax Collector's Excess                      |            |            |
| Remittance                                  | \$ 63      | \$ 3 63    |
| Town Clerk's Excess Remittance              |            | \$ 1 00    |
|   | <hr/>      | <hr/>      |
|   | \$ 63      | \$ 4 63    |
| Unexpended Bal. of Appropriation:           |            |            |
| Town Map                                    |            | 500 00     |
| State of New Hampshire:                     |            |            |
| State Head Taxes-Uncollected<br>(Contra)    | 25 00      | 20 00      |
| State Head Taxes—Collected—<br>Not Remitted | 16 50      | 5 00       |
|   | <hr/>      | <hr/>      |
|   | 41 50      | 15 00      |
| 2% Bond & Debt Retirement—<br>Uncollected   |            | 45 16      |
| Reserve a/c Future Yield Tax Loss           | 87 26      |            |
| School Dist. Assessment —                   |            |            |
| Balance                                     | 4,099 14   | 3,055 86   |
| Long Term Note Outstanding—<br>T.R.A.       | 4,800 00   | 3,200 00   |
|   | <hr/>      | <hr/>      |
| Total Liabilities                           | \$9,028 53 | \$6,820 65 |



STATEMENT OF LONG TERM INDEBTEDNESS,  
SHOWING ANNUAL MATURITIES OF PRINCIPAL AND  
INTEREST, FISCAL YEAR ENDED DECEMBER 31, 1962

|                                |  |                 |
|--------------------------------|--|-----------------|
|                                | Town Road Aid Notes                    |                 |
|                                | 3½%                                    |                 |
| Amount of Issue                | \$6,400 00                             |                 |
| Date of Issue                  | July 15, 1960                          |                 |
| Principal Payable Date         | July 15th                              |                 |
| Interest Payable Dates         | November 15th & May 15th               |                 |
| Payable At                     | First National Bank of<br>Peterborough |                 |
| Maturities—Fiscal Year Ending: | Principal                              | Interest        |
| December 31, 1963              | \$1,600 00                             | \$ 93 34        |
| December 31, 1964              | 1,600 00                               | 37 34           |
|                                | <u>\$3,200 00</u>                      | <u>\$130 68</u> |

ANALYSIS OF CHANGE IN FINANCIAL CONDITION  
FISCAL YEAR ENDED DECEMBER 31, 1962

|   |                   |                   |
|---|-------------------|-------------------|
| Net Debt—December 31, 1961              | \$2,691 50        |                   |
| Net Debt—December 31, 1962              | 1,492 80          |                   |
|   | <u>          </u> |                   |
| Decrease in Net Debt                    |                   | \$1,198 70        |
| Analysis of Change                      |                   |                   |
| Factors Affecting Decrease in Net Debt: |                   |                   |
| Net Budget Surplus                      | \$477 44          |                   |
| Long Term Notes Paid                    | 1,600 00          |                   |
| Increase in Accounts Receivable         | 26 00             |                   |
| Tax Collector's Excess Credits          | 9 00              |                   |
| Decrease in Reserve a/c Future          |                   |                   |
| Yield Tax Loss                          | 87 26             |                   |
|   | <u>          </u> |                   |
|   |                   | \$2,199 70        |
| Factors Affecting Increase in Net Debt: |                   |                   |
| Cash Surplus Used to Reduce             |                   |                   |
| Tax Rate                                | \$1,000 00        |                   |
| Increase in Accounts Payable            | 1 00              |                   |
|   | <u>          </u> |                   |
|   |                   | 1,001 00          |
| Net Decrease                            |                   | <u>\$1,198 70</u> |

## TOWN CLERK'S REPORT

Statement of Town Clerk's Accounts  
Fiscal Year Ended December 31, 1962

## — DR. —

## Motor Vehicle Permits Issued:

|                         |         |          |
|-------------------------|---------|----------|
| 1961—Nos. 350026—350028 | \$14 34 |          |
| 1962—Nos. 339056—339127 | 753 57  |          |
| 1963—Nos. 339051—339055 | 118 10  |          |
|                         |         | <hr/>    |
|                         |         | \$886 01 |

## Dog Licenses Issued:

|                       |         |       |
|-----------------------|---------|-------|
| 18@ \$2.00            | \$36 00 |       |
| 2@ \$5.00             | 10 00   |       |
|                       |         | <hr/> |
|                       | \$46 00 |       |
| Less: 20 Fees @ \$.20 | 4 00    |       |
|                       |         | <hr/> |
|                       |         | 42 00 |

---

\$928 01

## — CR. —

## Remittances to Treasurer:

|  |          |          |
|--|----------|----------|
| Motor Vehicle Permits                    | \$886 01 |          |
| Dog Licenses                             | 43 00    |          |
|  |          | <hr/>    |
|  | \$929 01 |          |
| Less: Excess Remittance—a/c Dog Licenses | 1 00     |          |
|  |          | <hr/>    |
|  |          | \$928 01 |

## TOWN OFFICERS' SURETY BONDS, 1962

|                                 | Bond<br>Number | Amount     | Term<br>Beginning |
|---------------------------------|----------------|------------|-------------------|
| Town Treasurer:                 |                |            |                   |
| Mrs. Pearl Y. Stevens           |                |            |                   |
| The Travelers Indemnity Company | 950094         | \$3,000 00 | March 13, 1962    |
| Tax Collector:                  |                |            |                   |
| Chester A. Hurd                 |                |            |                   |
| The Travelers Indemnity Company | 950126         | \$5,000 00 | March 13, 1962    |
| Town Clerk:                     |                |            |                   |
| Mrs. Violet M. Newton           |                |            |                   |
| The Travelers Indemnity Company | 950093         | \$1,000 00 | March 13, 1962    |
| Highway Agent:                  |                |            |                   |
| Harold A. Wilson                |                |            |                   |
| The Travelers Indemnity Company | 950095         | \$1,000 00 | March 13, 1962    |
| Trustee of Trust Funds:         |                |            |                   |
| Wayne J. Lawlor                 |                |            |                   |
| The Travelers Indemnity Company | 950092         | \$4,000 00 | March 13, 1962    |

## TAX COLLECTOR'S REPORT

## SUMMARY OF WARRANTS

FISCAL YEAR ENDED DECEMBER 31, 1962

— DR. —

| Uncollected Taxes —<br>December 31, 1961: | 1962 | Levies of: |         |        |    | 1955  |
|---|------|------------|---------|--------|----|-------|
|   |      | 1961       | 1959    | 1958   |    |       |
| Property Taxes                            | \$   | \$842 31   | \$35 84 | \$5 12 | \$ |       |
| Poll Taxes                                |      | 6 00       |         |        |    |       |
| Yield Taxes                               |      |            |         |        |    | 56 07 |

## Taxes Committed to Collector:

|                    |                    |                 |                |               |                |
|--------------------|--------------------|-----------------|----------------|---------------|----------------|
| Property Taxes     | 15,105 87          |                 |                |               |                |
| Poll Taxes         | 86 00              |                 |                |               |                |
| Yield Taxes        | 270 97             | 126 74          |                |               |                |
| Interest Collected | 03                 | 19 92           |                |               |                |
|                    | <u>\$15,462 87</u> | <u>\$994 97</u> | <u>\$35 84</u> | <u>\$5 12</u> | <u>\$56 07</u> |

— CR. —

## Remittances to Treasurer:

|                |             |          |    |    |    |
|----------------|-------------|----------|----|----|----|
| Property Taxes | \$14,657 08 | \$754 11 | \$ | \$ | \$ |
| Poll Taxes     | 78 00       | 6 00     |    |    |    |
| Interest       | 03          | 19 92    |    |    |    |
| Yield Taxes    |             | 126 74   |    |    |    |

## Abatements Allowed:

|                |       |
|----------------|-------|
| Property Taxes | 88 20 |
|----------------|-------|

## Uncollected Taxes—

|                    |        |       |      |  |       |
|--------------------|--------|-------|------|--|-------|
| December 31, 1962: |        |       |      |  |       |
| Property Taxes     | 460 79 | 35 84 | 5 12 |  |       |
| Poll Taxes         | 4 00   |       |      |  |       |
| Yield Taxes        | 270 97 |       |      |  | 56 07 |

## Cash on Hand—

|                    |                    |                 |                |               |                |
|--------------------|--------------------|-----------------|----------------|---------------|----------------|
| December 31, 1962: |                    |                 |                |               |                |
| Poll Taxes         | 4 00               |                 |                |               |                |
|                    | <u>\$15,474 87</u> | <u>\$994 97</u> | <u>\$35 84</u> | <u>\$5 12</u> | <u>\$56 07</u> |

## Less: Excess Credits —

|  |                    |                 |                |               |                |
|--|--------------------|-----------------|----------------|---------------|----------------|
| Property Tax                                       | 9 00               |                 |                |               |                |
| Excess Remittance—Property Tax—<br>(Due Collector) | 3 00               |                 |                |               |                |
|  | <u>\$15,462 87</u> | <u>\$994 97</u> | <u>\$35 84</u> | <u>\$5 12</u> | <u>\$56 07</u> |

TAX COLLECTOR'S REPORT  
STATE HEAD TAXES—SUMMARY OF WARRANTS  
FISCAL YEAR ENDED DECEMBER 31, 1962

— DR. —

|                               | Levy 1961 | Levy 1962 |
|-------------------------------|-----------|-----------|
| Uncollected State Head Taxes— |           |           |
| December 31, 1961             | \$        | \$25 00   |
| Taxes Committed to Collector  | 280 00    |           |
| Penalties Collected           |           | 2 50      |
|                               | <hr/>     | <hr/>     |
|                               | \$280 00  | \$27 50   |

— CR. —

|                                |          |         |
|--------------------------------|----------|---------|
| Remittances to Treasurer:      |          |         |
| State Head Taxes               | \$245 00 | \$25 00 |
| Penalties                      |          | 2 50    |
| Uncollected State Head Taxes—  |          |         |
| December 31, 1962              | 20 00    |         |
| Cash on Hand—December 31, 1962 | 15 00    |         |
|                                | <hr/>    | <hr/>   |
|                                | \$280 00 | \$27 50 |

TREASURER'S REPORT  
SUMMARY OF TREASURER'S ACCOUNT  
AND PROOF OF BALANCE  
FISCAL YEAR ENDED DECEMBER 31, 1962

|                          |             |            |
|--------------------------|-------------|------------|
| Balance—Dec. 31, 1961    | \$ 5,332 69 |            |
| Receipts During Year     | 24,709 19   |            |
|                          | <hr/>       |            |
|                          | \$30,041 88 |            |
| Expenditures During Year | 25,611 82   |            |
|                          | <hr/>       |            |
| Balance—Dec. 31, 1962    |             | \$4,430 06 |

PROOF OF BALANCE

|  |             |            |
|--|-------------|------------|
| Balance in The First National<br>Bank of Peterborough—Per<br>Statement Dec. 26, 1962 | \$ 4,447 14 |            |
| Less: Outstanding Checks   | 424 35      |            |
|  | <hr/>       |            |
|  | \$ 4,022 79 |            |
| Add: Deposit of Jan. 2, 1963   | 407 27      |            |
|  | <hr/>       |            |
| Reconciled Balance—Dec. 31, 1962   |             | \$4,430 06 |

STATEMENT OF ESTIMATED AND ACTUAL REVENUES  
AND BUDGET SUMMARY  
FISCAL YEAR ENDED DECEMBER 31, 1962

| Revenues                                   | Estimated         | Actual            | Excess          | Deficit        |
|--|-------------------|-------------------|-----------------|----------------|
| Interest & Dividends Tax                   | \$2,764 46        | \$2,764 46        | \$              | \$             |
| Reimbursement a/c State & Federal<br>Lands | 15 92             | 15 92             |                 |                |
| Revenue From Yield Tax Sources             | 75 00             | 331 43            | 256 43          |                |
| Interest on Taxes                          | 25 00             | 19 95             |                 | 5 05           |
| Dog Licenses                               | 50 00             | 43 00             |                 | 7 00           |
| Motor Vehicle Permit Fees                  | 725 00            | 886 01            | 161 01          |                |
| T.R.A.—5 Year Program                      | 1,361 69          | 1,361 69          |                 |                |
| Cash Surplus                               | 1,000 00          | 1,000 00          |                 |                |
| Revenue from State Head Taxes              |                   | 31 00             | 31 00           |                |
|  | <u>\$6,017 07</u> | <u>\$6,453 46</u> | <u>\$448 44</u> | <u>\$12 05</u> |

BUDGET SUMMARY

|   |            |          |
|---|------------|----------|
| Actual Revenues                             | \$6,453 46 |          |
| Estimated Revenues                          | 6,017 07   |          |
|   | <hr/>      |          |
| Net Revenue Surplus                         |            | \$436 39 |
| Unexpended Balances of<br>Appropriations    | \$486 33   |          |
| Overdrafts of Appropriations                | 445 28     |          |
|   | <hr/>      |          |
| Net Unexpended Balance of<br>Appropriations |            | 41 05    |
|   |            | <hr/>    |
| Net Budget Surplus                          |            | \$477 44 |



CLASSIFIED STATEMENT OF RECEIPTS  
AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1962

Receipts

Current Revenue:

Local Taxes:

Current Year:

|                  |             |
|------------------|-------------|
| Property Taxes   | \$14,657 08 |
| Poll Taxes       | 78 00       |
| State Head Taxes | 245 00      |

\$14,980 08

Prior Years:

|                  |           |
|------------------|-----------|
| Property Taxes   | \$ 754 11 |
| Poll Taxes       | 6 00      |
| Yield Taxes      | 126 74    |
| State Head Taxes | 25 00     |

911 85

Interest on Taxes

19 95

Penalties on State Head Taxes

2 50

\$15,914 38

State of New Hampshire:

|  |            |
|--|------------|
| Town Road Aid                              | \$1,361 69 |
| Interest & Dividends Tax                   | 2,764 46   |
| Class V Highways                           | 689 73     |
| Reimbursement a/c State &<br>Federal Lands | 15 92      |
| Bounties (Accounts Receivable—1961)        | 34 00      |

4,865 80

Local Sources, Except Taxes:

|                       |         |
|-----------------------|---------|
| Dog Licenses          | \$43 00 |
| Motor Vehicle Permits | 886 01  |

929 01

Receipts Other Than Current Revenue:

Temporary Loans

3,000 00

Total Receipts From All Sources

\$24,709 19

Balance—December 31, 1961

5,332 69

Grand Total

\$30,041 88

CLASSIFIED STATEMENT OF RECEIPTS  
AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1962

|                                    |            |             |
|------------------------------------|------------|-------------|
| Expenditures                       |            |             |
| General Government:                |            |             |
| Town Officers' Salaries            | \$824 15   |             |
| Town Officers' Expenses            | 472 43     |             |
| Tax Commission Audit               | 61 73      |             |
| Election & Registration            | 154 25     |             |
| Town Hall & Other Town Buildings   | 57 14      |             |
|                                    |            | <hr/>       |
|                                    |            | \$ 1,569 70 |
| Protection of Persons & Property:  |            |             |
| Fire Department                    | \$147 51   |             |
| Insurance                          | 208 71     |             |
| Blister Rust & Care of Trees       | 100 00     |             |
| Bounties                           | 26 00      |             |
|                                    |            | <hr/>       |
|                                    |            | 482 22      |
| Health & Sanitation:               |            |             |
| Health Department                  |            | 15 00       |
| Highways & Bridges:                |            |             |
| Town Maintenance:                  |            |             |
| Summer                             | \$1,582 85 |             |
| Winter                             | 1,266 67   |             |
|                                    |            | <hr/>       |
|                                    | \$2,849 52 |             |
| Street Lighting                    | 76 32      |             |
| Culverts & Oiling                  | 304 30     |             |
|                                    |            | <hr/>       |
|                                    |            | 3,230 14    |
| Public Service Enterprises:        |            |             |
| Cemeteries                         |            | 80 00       |
| Unclassified:                      |            |             |
| Advertising & Regional Association | \$38 00    |             |
| Refunds—Property Taxes             | 391 02     |             |
|                                    |            | <hr/>       |
|                                    |            | 429 02      |
| Interest:                          |            |             |
| Paid on Temporary Loans            | \$33 00    |             |
| Paid on Long Term Notes            | 168 00     |             |
|                                    |            | <hr/>       |
|                                    |            | 201 00      |
| New Construction & Improvements:   |            |             |
| Bridges & Bridge Repairs           |            | 766 35      |

|                                     |            |             |
|-------------------------------------|------------|-------------|
| Indebtedness Payments:              |            |             |
| On Temporary Loans                  | \$3,000 00 |             |
| On Long Term Notes                  | 1,600 00   |             |
|                                     | <hr/>      | \$4,600 00  |
| Payments to Other Gov't. Divisions: |            |             |
| State of New Hampshire:             |            |             |
| State Head Taxes—                   |            |             |
| 1961 Account                        | \$39 50    |             |
| State Head Taxes—                   |            |             |
| 1962 Account                        | 238 50     |             |
|                                     | <hr/>      | \$278 00    |
| County Tax                          | 1,512 72   |             |
| Bond & Debt Retirement              | 21 12      |             |
| School District Assessment:         |            |             |
| 1961-62 School Tax                  | \$4,099 14 |             |
| 1962-63 School Tax                  | 8,327 41   |             |
|                                     | <hr/>      | 12,426 55   |
|                                     |            | <hr/>       |
|                                     |            | 14,238 39   |
| Total Expenditures For All Purposes |            | \$25,611 82 |
| Balance—Dec. 31, 1962               |            | 4,430 06    |
|                                     |            | <hr/>       |
| Grand Total                         |            | \$30,041 88 |

---

WHITE PINE BLISTER RUST CONTROL  
FINANCIAL STATEMENT  
TOWN OF SHARON  
1962

|                         |          |             |
|-------------------------|----------|-------------|
| Town funds expended     | \$100 00 |             |
| Cooperative aid to town | 574 51   |             |
|                         | <hr/>    | \$674 51    |
| Total expenditures      |          |             |
| 1962 Town Appropriation | \$100 00 |             |
| Town funds expended     | 100 00   |             |
|                         | <hr/>    |             |
| Balance due town        |          | <hr/>       |
| Area Worked             |          | 2,016 acres |

## HIGHWAY AGENT'S REPORT, 1962

*Harold A. Wilson, Agent*

## Summer Maintenance:

|                           |          |
|---------------------------|----------|
| H. A. Wilson, Truck       | \$400 25 |
| H. A. Wilson, Agent       | 324 00   |
| Harris Con. Co., Inc.     | 16 55    |
| Fred Dodge, cutting brush | 102 00   |
| Cold patch                | 7 00     |
| Town of Peterborough      | 7 50     |
| Town of Jaffrey, grader   | 48 75    |
| Oren Belletete, backhoe   | 20 25    |
| Sulo Kolappakka, truck    | 8 75     |
|                           | <hr/>    |
|                           | \$935 05 |

CLASS V  
(Gas Tax) 1962

|                            |          |
|----------------------------|----------|
| H. A. Wilson, Agent        | \$79 10  |
| H. A. Wilson Truck         | 106 00   |
| Harris Con. Co., Inc.      | 12 15    |
| J. Oren Belletete, Backhoe | 20 25    |
| Northeastern Culvert Corp. | 56 00    |
| R. H. Wilson, Truck        | 74 20    |
| R. H. Wilson, Loader       | 160 00   |
| Town of Jaffrey, Grader    | 30 00    |
| H. A. Wilson, Gravel       | 60 60    |
|                            | <hr/>    |
|                            | \$598 30 |

## Winter Maintenance:

|                            |            |
|----------------------------|------------|
| Wirthmore Stores           | \$228 30   |
| H. P. Wilson, Truck        | 661 85     |
| H. A. Wilson, Jeep         | 61 25      |
| H. A. Wilson, Agent        | 31 50      |
| H. A. Wilson, Loading sand | 9 00       |
| Wayne Wilson, labor        | 33 08      |
| R. H. Wilson, labor        | 6 75       |
| H. Burt, labor             | 6 75       |
| A. Knight, labor           | 84 01      |
| R. Ojala, labor            | 9 75       |
| W. Smith, labor            | 7 50       |
| Town of Jaffrey, sand      | 3 60       |
| Harris Con. Co., Inc.      | 115 53     |
| Eli Belletete & Sons       | 7 80       |
|                            | <hr/>      |
|                            | \$1,266 67 |

## Bridge Appropriation:

|                        |          |
|------------------------|----------|
| H. A. Wilson, Agent    | \$129 75 |
| O. Somero, Iron beams  | 200 00   |
| Sulo Kolappakka, Plank | 104 25   |
| Oren Belletete         | 36 00    |
| Goodnow Bros.          | 8 66     |
| J. Crocker Metal Co.   | 225 00   |
| H. A. Wilson, Truck    | 35 30    |
| Eli Belletete          | 27 39    |
|                        | <hr/>    |
|                        | \$766 35 |

## Tar Appropriation:

|                      |          |
|----------------------|----------|
| H. A. Wilson, Truck  | \$37 10  |
| R. H. Wilson, Truck  | 26 50    |
| R. H. Wilson, Loader | 40 00    |
| W. Smith, Labor      | 7 50     |
| H. Knights, Labor    | 7 50     |
| Sand                 | 6 00     |
| 1500 gals. of tar    | 179 70   |
|                      | <hr/>    |
|                      | \$304 30 |

## Special Appropriation:

Clearing brush, Mountain, Clark, and  
Drury roads, 1962.

|                     |         |
|---------------------|---------|
| H. A. Wilson, Agent | \$49 50 |
|---------------------|---------|



## PREVENTING FOREST FIRES IS OUR RESPONSIBILITY

Costs of suppressing carelessly set outdoor fires in New Hampshire in 1962 cost the persons responsible \$5,545. In the same period, the cost to the cities and towns for control of such fires for which no responsibility could be placed cost another \$24,634. What utter waste of tax money and what shameful and needless loss of timber and esthetic values in the 2200 acres burned. Residences, farms, and other business places were threatened with possible total destruction.

Carelessly set man caused fires can be prevented if every citizen remembers his responsibility in regard to any source of fires in the open. We can help to keep our fire loss low by remembering these simple rules.

1. Dispose of burnable waste at the town dump.
2. If waste or brush is to be burned on the premises, obtain a permit from the forest fire warden. Seasonal permits may be issued for approved incinerators and sites.
3. Burn safely by picking a clean site, avoiding dry windy weather and preferably burning late in the day.
4. Have something to keep the fire under control — pails of water, garden hose, sprinkling can, broom for grass fires or shovel will help.
5. Be sure your fire is dead out before you leave it.
6. If the fire gets out of control or if you see a fire out of control, report promptly to your warden or fire department. Continue to fight it until help arrives.

There is potential danger when matches fall into the hands of children. It is never too early for parents too install in the child's mind a respect for fire.

Keep our town safe from fire.

In 1962 we had 0 fires.

We burned 0 acres.

Permits issued, 10

A. Lester Stevens

Forest Fire Warden

Winthrop H. Hannaford

District Fire Chief

# EXHIBIT E

## TOWN OF SHARON

### STATEMENT OF TRUST FUND PRINCIPAL, INCOME AND INVESTMENT

Fiscal Year Ended December 31, 1962

| Name of Fund                       | Deposited In<br>Peterborough<br>Savings Bank<br>Account No. | Principal           |                     | Income              |                      |                        | Balance of<br>Prin.&Int.<br>12-31-62 |
|------------------------------------|---|---------------------|---------------------|---------------------|----------------------|------------------------|--------------------------------------|
|                                    |   | Balance<br>12-31-61 | Balance<br>12-31-61 | Balance<br>12-31-61 | Earned<br>During Yr. | Expended<br>During Yr. |                                      |
| Addies Royce—Cem.                  | 22123   | \$100 00            | \$ 9 82             | \$ 4 97             | \$ 4 90              | \$ 9 89                | \$ 109 89                            |
| George & Mary Royce Wilson—Cem.    | 20837   | 50 00               | 5 68                | 2 50                | 2 50                 | 5 68                   | 55 68                                |
| David & Hannah Carlton Wilson—Cem. | 20659   | 50 00               | 7 34                | 2 59                | 2 50                 | 7 43                   | 57 43                                |
| Bacon Fund—Cem.                    | 16339   | 200 00              | 77 86               | 12 62               | 12 00                | 78 48                  | 278 48                               |
| John B. Shedd—Cem.                 | 24043   | 150 00              | 44 91               | 8 85                | 8 00                 | 45 76                  | 195 76                               |
| Wirling Gregg—Cem.                 | 16902   | 100 00              | 26 13               | 5 72                | 5 50                 | 26 35                  | 126 35                               |
| Estate of Ellen A. Wilson—Cem.     | 26016   | 200 00              | 44 05               | 11 09               | 9 50                 | 45 64                  | 245 64                               |
| William Leroy Young—School House   | 28284   | 2,000 00            | 123 11              | 96 06               | 49 00                | 170 17                 | 2,170 17                             |
|                                    |   | <u>\$2,850 00</u>   | <u>\$338 90</u>     | <u>\$144 40</u>     | <u>\$93 90</u>       | <u>\$389 40</u>        | <u>\$3,239 40</u>                    |

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire

SUMMARY OF FINDINGS AND RECOMMENDATIONS  
February 13, 1963

Board of Selectmen  
Sharon, New Hampshire  
Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1962, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets: December 31, 1961-December 31, 1962: (Exhibit A-1)

Comparative Balance Sheets as of December 31, 1961 and December 31, 1962, are presented in Exhibit A-1. As indicated therein the Net Debt decreased by \$1,198.70 in 1962.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

| Decrease in Net Debt                     |            |                  |
|--|------------|------------------|
| Net Budget Surplus                       | \$477 44   |                  |
| Long Term Notes Paid                     | 1,600 00   |                  |
| Increase in Accounts Receivable          | 26 00      |                  |
| Tax Collector's Excess Credits           | 9 00       |                  |
| Decrease in Reserve Account Future Yield |            |                  |
| Tax Loss                                 | 87 26      |                  |
|  | <hr/>      | \$2,199 70       |
| Increase in Net Debt                     |            |                  |
| Cash Surplus Used to Reduce Tax Rate     | \$1,000 00 |                  |
| Increase in Accounts Payable             | 1 00       |                  |
|  | <hr/>      | 1,001 00         |
| Net Decrease                             |            | <hr/> \$1,198 70 |

### Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1962, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a revenue surplus of \$436.39, plus a net unexpended balance of appropriations of \$41.05, resulted in a net budget surplus of \$477.44.

### Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1962, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1962, is indicated in Exhibit B-2.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

## GENERAL COMMENTS

### Current Surplus:

The current surplus (excess of total assets over current liabilities) decreased by \$401.30, from \$2,108.50 to \$1,707.20, in 1962, as shown herewith:

|                     | Dec. 31, '61 | Dec. 31, '62 |
|---------------------|--------------|--------------|
| Total Assets        | \$6,337 03   | \$5,327 85   |
| Current Liabilities | 4,228 53     | 3,620 65     |
| Current Surplus     | \$2,108 50   | \$1,707 20   |

### Surety Bond of Town Treasurer:

The surety bond of the Town Treasurer should be increased from \$3,000.00 to \$5,000.00, in order that the amount of the bond may be more proportional to the amount of funds received by and in the custody of the Treasurer.

## Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Yours very truly,  
Harold G. Fowler  
Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE STATE COMMISSION

Hugh J. Cassidy, Auditor  
Charles T. Carroll, Accountant

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire  
February 13, 1963

## Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1962. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1962, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,  
Harold G. Fowler  
Director

Hugh J. Cassidy, Auditor  
Charles T. Carroll, Accountant

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VITAL STATISTICS

## Births

Susan Joyce Chartrand to Martha A. and Erwin T. Chartrand at Peterborough, N. H., June 1, 1962.

Cynthia Lou Guptill to Patricia L. and Charles W. Guptill III at Peterborough, N. H., December 4, 1962.

## Marriages

Wayne Allen Wilson to Margaret K. Shields at Peterborough, N. H.

## Deaths

Charles W. Guptill II on September 3, 1962 at Peterborough, N. H.

# SCHOOL REPORT

## ANNUAL REPORT OF THE SCHOOL DISTRICT OF SHARON, NEW HAMPSHIRE

For the School Year Ending June 30, 1962

### OFFICERS OF THE SCHOOL DISTRICT

#### MODERATOR

J. Milton Street

#### CLERK

Violet M. Newton

#### SCHOOL BOARD

|                            |                   |
|----------------------------|-------------------|
| Pearl Y. Stevens, Chairman | Term expires 1964 |
| Violet M. Newton           | Term expires 1963 |
| Robert Young               | Term expires 1965 |

#### TREASURER

Winifred H. Clark

#### AUDITOR

J. Milton Street

#### SUPERINTENDENT OF SCHOOLS

Lewis F. Foote

#### TEACHER CONSULTANT

Earl D. Barnes



## NO-SCHOOL SIGNAL

In case of emergency when it seems inadvisable to have schools in session on any day, the No-School Signal will be given by sounding the signal 22 on the fire alarm system at 7:15 A.M., and by having it announced over radio station WBZ and WKNE at the same time approximately. When the No-School Signal is given it means that there will be no school in all grades all day.

Parents and pupils are urged to depend upon the fire signal, T.V., or radio for no-school notices. The local telephone operators are no longer able to assist in giving no-school information.

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 CALENDAR

1963

|              |    |  |
|--------------|----|--|
| April        | 19 | Schools close—Spring Vacation                    |
|              | 29 | Schools open                                     |
| May          | 30 | Schools closed—Memorial Day                      |
| June         | 14 | Schools close (unless time lost)—Summer Vacation |
| Sept.        | 4  | Schools open                                     |
| Oct.         | 25 | Schools closed—Teachers' Convention              |
| Nov. 28 & 29 |    | Schools closed—Thanksgiving Recess               |
| Dec.         | 20 | Schools close—Christmas Vacation                 |

1964

|      |    |                               |
|------|----|-------------------------------|
| Jan. | 2  | Schools reopen                |
| Feb. | 14 | Schools close—Winter Vacation |
|      | 24 | Schools reopen                |

## SCHOOL DISTRICT REPORT

## REPORT OF DISTRICT CLERK

SHARON, N. H.

Tuesday, March 13, 1962

Meeting called to order at 7:07 P.M. by John Milton Street, Moderator.

Mr. Barnes, Teacher Consultant for the District represented Mr. Foote. 25 voters present and three spectators: Alberta and Wayne Stevens and Robert Young Jr.

Reading of the Warrant was dispensed with by unanimous vote. The following action was taken:

Article 1: John Milton Street was nominated and elected Moderator for the ensuing year, the Clerk casting one ballot.

Article 2. Violet M. Newton was nominated and elected Clerk for the ensuing year, the Clerk casting one ballot.

Article 3: Robert A. Young nominated and elected as member of the School Board for the ensuing three (3) years, the Clerk casting one ballot.

Article 4: Winifred Clark was nominated and elected Treasurer for the ensuing year, the Clerk casting one ballot.

Article 5: It was moved, seconded and unanimously voted that the salaries of the District Officers be as follows for the ensuing year: Chairman of the School Board, \$25.00; each other member, \$15.00; Treasurer, \$12.00; Clerk, \$10.00; Moderator, \$2.00; Auditor, \$5.00.

Article 6: The Auditor's statement was accepted as printed in the Town Report. There were no special reports.

Article 7: John Milton Street was nominated and unanimously elected Auditor for the ensuing year.

Article 8: It was moved, seconded and unanimously voted that the school district raise and appropriate \$11,099.71 and to authorize and direct the school board to apply against said appropriation such income as is estimated by the school board exclusive of state aid, and upon the determination of the amount of state aid to be received by the school district during the next fiscal year, to authorize and direct the school board to apply against such appropriation the sum to be received from state aid and with the school district clerk certify to the selectmen the balance an as assessment to be raised by the town for school purposes.

Article 9: It was moved, seconded and voted that the district raise and appropriate the sum of \$317.41, as a deficiency appropriation to be made available for current expenses prior to June 15, 1962.

Meeting adjourned 7:25.

Violet M. Newton  
District Clerk

## SCHOOL WARRANT

To the Inhabitants of the School District in the town of Sharon qualified to vote in district affairs:

You are hereby notified to meet at the Brick Schoolhouse in said district on the 12th day of March, 1963, at 7:00 o'clock in the afternoon to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors, and Committees in relation to any subjects embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Given under our hands at said Sharon this 25th day of February, 1963.

Pearl Y. Stevens

Robert Young

Violet M. Newton

School Board of Sharon

## REPORT OF SCHOOL DISTRICT TREASURER

for the

Fiscal Year July 1, 1961 to June 30, 1962

## SUMMARY

|  |   |                    |
|--|---|--------------------|
| Cash on Hand July 1, 1961<br>(Treasurer's bank balance)          |   | \$48 61            |
| Received from Selectmen:   |   |                    |
| Current Appropriation  | \$11,099 14                             |                    |
| Special Appropriations<br>(including deficit appropriation)      | 317 41                                  |                    |
| Advance on Next Year's Appropriation                             | 2,010 00                                |                    |
| Received from State Treasurer<br>State Funds                     | 116 99                                  |                    |
| Total Receipts   |   | <u>\$13,543 54</u> |
| Total Amount Available for Fiscal<br>Year (Balance and Receipts) |   | 13,592 15          |
| Less School Board Orders Paid                                    |   | <u>11,548 30</u>   |
| Balance on Hand June 30, 1962<br>(Treasurer's Bank Balance)      |   | \$2,043 85         |
| July 5, 1962.  | Winifred H. Clark<br>District Treasurer |                    |

## AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Sharon of which the above is a true summary for the fiscal year ending June 30, 1962 and find them correct in all respects.

July 11, 1962

John Milton Street  
Auditor

## SCHOOL BOARD'S FINANCIAL REPORT AND BUDGETS

|                            | Expenses<br>1961-62 | Budget<br>1962-63 | Revised<br>Budget<br>1962-63 | Budget<br>1963-64 |
|----------------------------|---------------------|-------------------|------------------------------|-------------------|
| ADMINISTRATION:            |                     |                   |                              |                   |
| 110.1 Sal. of Dist. Off.   | \$ 79 00            | \$ 79 00          | \$ 79 00                     | \$ 79 00          |
| 135.0 Audit & Census       | 5 00                | 5 00              | 5 00                         | 5 00              |
| 190.0 Supplies & Expenses  | 8 28                | 10 00             | 10 00                        | 10 00             |
| AUXILIARY SERVICES:        |                     |                   |                              |                   |
| 500.0 Transportation       | 2,327 00            | 2,660 00          | 2,600 00                     | 2,660 00          |
| FIXED CHARGES:             |                     |                   |                              |                   |
| 850.0 O.A.S.I.             | 3 39                | 2 91              | 3 80                         | 3 80              |
| 855.0 Treasurer's Bond     | 5 00                | 5 00              | 5 00                         | 5 00              |
| TRANSFER ACCOUNTS:         |                     |                   |                              |                   |
| 1477.1 Tuition             | 8,895 33            | 8,120 00          | 8,139 43                     | 8,565 15          |
| 1477.3 Supervisory U. Exp. | 191 30              | 167 80            | 167 80                       | 179 93            |
| 1477.4 Per Capita Tax      | 34 00               | 50 00             | 50 00                        | 54 00             |
| CONTINGENCY ITEM           |                     |                   | 482 09                       |                   |
| Net Expenditures           | \$11,548 30         | \$11,099 71       | \$11,542 12                  | \$11,561 88       |
| Cash on Hand, June 30      | 2,043 85            |                   |                              |                   |
|                            | \$13,592 15         |                   |                              |                   |
| INCOME                     |                     |                   |                              |                   |
| Cash on Hand, July 1       | \$ 48 61            | \$ 33 85          | \$ 2,043 85                  | \$ 482 09         |
| Tax Assessment:            |                     |                   |                              |                   |
| Current                    | 11,099 14           | 11,065 86         | 9,373 27                     | 11,079 79         |
| Deficiency                 | 317 41              |                   |                              |                   |
| Advance                    | 2,010 00            |                   |                              |                   |
| Other Receipts             | 116 99              |                   | 125 00                       |                   |
|                            | \$13,592 15         | \$11,099 71       | \$11,542 12                  | \$11,561 88       |

## SUPERINTENDENT'S TOTAL SALARY, 1961-62

|               |             |
|---------------|-------------|
| Peterborough  | \$ 3,431 45 |
| Jaffrey       | 2,958 85    |
| Dublin        | 728 45      |
| Hancock       | 595 00      |
| Rindge        | 725 05      |
| Sharon        | 61 20       |
| State's Share | 2,500 00    |
|               | <hr/>       |
|               | \$11,000 00 |

## TEACHER CONSULTANT'S TOTAL SALARY, 1961-62

|               |             |
|---------------|-------------|
| Peterborough  | \$ 1,984 86 |
| Jaffrey       | 1,711 49    |
| Dublin        | 421 36      |
| Hancock       | 344 17      |
| Rindge        | 419 39      |
| Sharon        | 35 40       |
| State's Share | 2,500 00    |
|               | <hr/>       |
|               | \$7,416 67  |

## NOTIFICATION OF SCHOOL ASSESSMENT, 1962

## EXPENDITURES (1962-63)

|                          |             |             |
|--------------------------|-------------|-------------|
| Current Expenditures     | \$11,099 71 |             |
| Deficiency Appropriation | 317 41      |             |
|                          | <hr/>       |             |
| Total Appropriation      |             | \$11,417 12 |

## RECEIPTS (1962-63)

|                               |           |             |
|-------------------------------|-----------|-------------|
| Balance, June 30, 1962—Less   |           |             |
| Liabilities (Estimate)        | \$33 85   |             |
| Assessment Required to Meet   |           |             |
| School District Appropriation | 11,383 27 |             |
|                               | <hr/>     |             |
| Total Appropriation           |           | \$11,417 12 |



## CERTIFICATES

To The Board of Selectmen:

I certify that the above is a correct statement of the obligations authorized, and the amounts to be assessed to meet statutory requirements and appropriations made at the annual meeting of the Sharon school district held March 13, 1962.

Violet M. Newton

July 16, 1962

Clerk of the School District

To The State Department of Education:

I certify that the above is a correct statement of the financial proceedings of the district for the schoolyear 1962-63 and that copies of this statement have been filed with the chairman of the board of selectmen and entered in the records of the school board in accordance with N. H. Revised Statutes Annotated, Chapter 197, Section 20.

Pearl Y. Stevens

July 16, 1962

Chairman of the School Board

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BALANCE SHEET — JUNE 30, 1962

|   |                   |
|---|-------------------|
| Assets  |                   |
| Cash on Hand June 30, 1962                      | \$2,043 85        |
| Total Assets                                    | <u>\$2,043 85</u> |
| Grand Total                                     | <u>\$2,043 85</u> |
| Liabilities                                     |                   |
| Accounts Owed by District:                      |                   |
| Advance on 62-63 Appropriation                  | \$2,010 00        |
| Total Liabilities                               | <u>\$2,010 00</u> |
| Surpluss (Excess of Assets<br>Over Liabilities) | 33 85             |
| Grand Total                                     | <u>\$2,043 85</u> |

# CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 71 of the Revised Statutes Annotated, and upon forms prescribed by the State Tax Commission.

Lewis F. Foote

July 9, 1962

Superintendent

Pearl Y. Stevens

Robert A. Young

Violet M. Newton

School Board

## CHILDREN IN SCHOOL

The Sharon School District is responsible for tuition for eight secondary and seventeen elementary school pupils currently enrolled in the following schools:

### PETERBOROUGH CONSOLIDATED SCHOOL

Grade 12: Joel Newton

Grade 11: Joyce Guptill, Raymond LeClair, Donna Stuhlsatz, and Robert Young.

Grade 10: Martin Eddy and Roger Newton.

Grade 7: Arthur Guptill, Ralph Eddy, Janet Newton, and Jane Stevens.

Grade 6: John Eddy.

Grade 5: David Emmes.

Grade 4: Sharon Marion and Lois Eddy.

Grade 3: Jonathan Emmes, Alfred Guptill, and Charles Guptill.

Grade 2: Frances Marion, Carl Newton, and Gary Young.

Grade 1: Patricia Guptill and Dennis Stevens.

Special Class: Phyllis Emmes.

### CONANT HIGH SCHOOL

Grade 9: Laura Morin.

## SCHOOL CENSUS AS OF SEPTEMBER 1, 1962

Ages as of Sept. 1, 1962

|                  |       |
|------------------|-------|
| Less than 1 year | 2     |
| 1                | 3     |
| 2                | 1     |
| 3                | 4     |
| 4                | 0     |
| 5                | 0     |
| 6                | 2     |
| 7                | 4     |
| 8                | 1     |
| 9                | 2     |
| 10               | 1     |
| 11               | 2     |
| 12               | 1     |
| 13               | 1     |
| 14               | 1     |
| 15               | 1     |
| 16               | 3     |
| 17               | 3     |
| Through 18       | 1     |
|                  | <hr/> |
| Total            | 33    |



